

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1118 be amended to read as follows:

- 1 Page 4, between lines 12 and 13, begin a new line block indented
- 2 and insert:
- 3 **"(22) Subtract an amount equal to the deduction allowed**
- 4 **under IC 6-3-2-21 relating to expenditures for long term**
- 5 **care."**
- 6 Page 7, between lines 36 and 37, begin a new paragraph and insert:
- 7 **"SECTION 3. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE**
- 8 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 9 **JANUARY 1, 2005 (RETROACTIVE)]: Sec. 21. (a) As used in this**
- 10 **section, "dependent" means:**
- 11 **(1) a dependent as defined in Section 152 of the Internal**
- 12 **Revenue Code; or**
- 13 **(2) a person whom an individual has a legal obligation to**
- 14 **support, regardless of the percentage of the person's support**
- 15 **the individual provides.**
- 16 **(b) As used in this section, "long term care" has the meaning set**
- 17 **forth in IC 12-15-39.6-1.**
- 18 **(c) As used in this section, "long term care facility" means a**
- 19 **facility licensed under:**
- 20 **(1) IC 16-28 if the facility is located in Indiana; or**
- 21 **(2) a law equivalent in purpose and function to IC 16-28 if the**
- 22 **facility is located in another state, on federal land of the**
- 23 **United States, or in another country.**
- 24 **(d) As used in this section, "parent" includes stepmother,**
- 25 **stepfather, mother-in-law, and father-in-law.**

1 (e) Each taxable year, subject to subsection (f), an individual is
2 entitled to a deduction in calculating adjusted gross income for
3 amounts paid during the taxable year to a long term care facility
4 for the long term care of the individual, the individual's spouse, a
5 parent of the individual, or a dependent of the individual. Amounts
6 paid for long term care are eligible for the deduction provided
7 under this section only to the extent those expenditures are not
8 compensated by insurance or otherwise.

9 (f) For any taxable year, the amount of the deduction allowable
10 to an individual under this section may not exceed two thousand
11 dollars (\$2,000).".

12 Page 7, line 38, after "IC 6-3-2-20" delete "," and insert "**and**
13 **IC 6-3-2-21, both**".

14 Renumber all SECTIONS consecutively.

(Reference is to HB 1118 as printed January 14, 2005.)

Representative Avery